

Robert Simanjuntak
LPEM

**DAU dan Alokasi Khusus
(DAU and Special Allocation)**

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Dana Alokasi Umum: A General Purpose Grant

Abstract

Due to its significant amount, DAU is currently the most important type of transfer in Indonesia. In average, it finances around 70% of sub-national government expenditures. DAU is designed as a general purpose grant that gives full discretion to local governments to spend the funds according to their priorities. The amount have been significant since the overall pool of funds comes from 25% of net domestic revenues in the central government budget. From this amount, district and municipal governments receive 90%, and provinces receive 10%.

The allocation of DAU is based on the formula which is practically identical for provinces and district/municipal governments. The basic concept behind the DAU formula is the fiscal gap concept of the difference between measures of expenditure needs and fiscal capacity for each local government. Expenditure needs for each jurisdiction are approximated by applying a weighted index of four variables, i.e. population, area, cost differences, and poverty, to all jurisdictions' average expenditure. Fiscal capacity is approximated by adding an estimate of own revenues to actual shared revenues.

Such basic concept (: the fiscal gap) is used since Law No 25 of 1999 emphasizes the equalization role of the DAU. However, in reality the DAU has served several objectives other than equalization. In fact, one of these other objectives tend to undermine the effectiveness of its equalization role. By virtue of "the hold harmless provision" (also known as the balancing factor or the minimum allocation), all jurisdictions receive DAU no matter how well off they are.

The actual allocation of the DAU transfers in 2001 and 2002 have been only partially determined by the formula. In 2001, only about 20% of the DAU overall funds were allocated through the formula. In 2002 this figure improved, but only to 40%. The rest of the funds were allocated to the provinces and districts/municipalities on the basis of two additional sets of considerations or factors. The first has been a lump sum or equal amount that each jurisdiction received during the fiscal year. The second additional factor is, as mentioned above, the balancing factor. The balancing factor for 2001 assured every district/municipality a minimum transfer equal transfer to 130% of the SDO funds and 110% of the INPRES funds they got in 2000. While in 2002 it assures that no province or district/municipality would get less than the funds they got in 2001.

However, the DAU has achieved some success in equalizing fiscal capacities to finance expenditures. The grant is certainly more equalizing than the old SDO and INPRES transfers were, and the DAU in 2002 tend to be more equalizing than the DAU in 2001. In other words, it has some success to neutralize horizontal fiscal imbalances. Initial evidence also suggests that the total pool of finance available to the DAU provides more than enough at the aggregate level to address vertical fiscal imbalances between central and regional governments.

But, various analyses still show that the performance of the DAU is still sub-standard vis-à-vis its equalization goals. More works needs to be done at the technical level to improve the formula for 2003 onward. A transition plan for removing the so-called balancing factor from the distribution formula gradually over time needs to be specified. This "hold harmless" condition, which was useful in the first years of DAU operations, should be removed.

Transfer Pusat ke Daerah (Alasan-alasan Ekonomi)

- Ketimpangan Fiskal Vertikal
- Ketimpangan Fiskal Horisontal
(perbedaan dari “kapasitas fiskal” dan “kebutuhan fiskal” daerah)
- “Efek Menyebar/Merembes” antar-Daerah (Inter-jurisdictional Spill-over Effects)
- Mencapai Standar Pelayanan

Kriteria Desain Transfer

- Otonomi
- Penerimaan yang Memadai
- Keadilan (Equity)
- Transparan dan Stabil
- Sederhana (Simplicity)
- Insentif

Amanat UU No 25/1999: DAU = Cela Fiskal?

- Potensi Penerimaan (= Kapasitas Fiskal)
 - Potensi Industri
 - Potensi SDA
 - Potensi SDM
 - PDRB
- Kebutuhan Fiskal
 - Jumlah Penduduk
 - Luas Wilayah
 - Keadaan Geografis
 - Penduduk Miskin

DAU = Celah Fiskal?

- Sulit Mengukur Kebutuhan Fiskal dan Kapasitas Fiskal
- SSA Sulit Dilakukan dalam Jangka Pendek. Standar Pelayanan Minimum Belum Ada.
- PAD Sebagai Komponen Kapasitas Fiskal → Disinsentif

Formula for Equalization Transfers (DAU)

$$TR_i = N_i - C_i - OTR_i$$

dimana Tr_i = transfer ke daerah i
 N_i = kebutuhan fiskal drh i
 C_i = kapasitas fiskal drh i
 OTR_i = transfer lain (mis. DAK)
yg diterima daerah i
dari pusat

Transfer Masa Lalu

- Subsidi Daerah Otonom (SDO)
Mendukung Anggaran Rutin
SDO Pengawai, SBPP-SDN, SBBO-RSUD, TPAPD.
(Era Transisi: Dana Rutin Daerah)
- Instruksi Presiden (INPRES)
Untuk Kegiatan Pembangunan
INPRES Dati I, Dati II, Desa, SD, Pasar, Kesehatan,
Jalan, Reboisasi
(Era Transisi: Dana Pembangunan Daerah)

Penentuan Bobot DAU Daerah

- Kebutuhan DAU Daerah $i = \frac{\text{Kesenjangan Fiskal}}{\text{Daerah } i}$
 $\text{Daerah } i = \text{Kebutuhan Fiskal } i - \text{Kapasitas Fiskal } i$
- Bobot DAU Daerah $i = \frac{\text{Kebutuhan DAU Daerah } i}{\text{Total Kebutuhan DAU}}$
- DAU Provinsi = $10\% \times 25\% \times \text{PDN} \times \text{Bobot}$
- DAU Kab/Kota = $90\% \times 25\% \times \text{PDN} \times \text{Bobot}$

Formula DAU 2001 dan 2002

- **Formula 2001**

$$DAU_i = FP_i + FF_i + FL_i$$

FP = faktor penyeimbang (SDO + Inpres)

$FF_i = BD_i \times DAU_n$, FL = lump sum

($FF\ prop/kab/kot = +/- 20\%$)

- **Formula 2002**

$$DAU_i = FP_i + FF_i (= BD_i \times DAU_n) + Adjustment$$

FP = Alokasi Minimum = L + Kebutuhan Gaji

($FF\ prop = 50\%$; $FF\ kab/kot = 40\%$)

Tabel
Distribusi Daerah Propinsi dan Kabupaten/Kota Menurut
Porsi PAD terhadap Total Pengeluaran, 1996/97 dan 2001*)

| (%) | Jumlah Propinsi | PAD/Pengeluaran | | |
|-------------|-----------------|-----------------|------|----------------------------------|
| | | 1996/97 | 2001 | Jumlah Kabupaten/Kota 1996/97 |
| 2001 | | | | |
| < 10.00 | 3 | 10 | 151 | 308 |
| 10.00-19.99 | 4 | 11 | 82 | 23 |
| 20.00-29.99 | 11 | 3 | 38 | 4 |
| 30.00-39.99 | 6 | 5 | 13 | - |
| 40.00-49.99 | 1 | 1 | 7 | 1 |
| > 50.00 | 2 | - | 1 | - |
| Total | 27 | 30 | 292 | 336 |

Sumber: LPMEF/EUI, 1999 dan 2001

*) Catatan: Untuk tahun 2001, data PAD yang digunakan adalah realisasi 1999/2000, dibandingkan terhadap total penerimaan daerah dalam APBD (termasuk bagi hasil pajak, bagi hasil sumber daya alam dan dana alokasi umum).

Bagian Pusat-Daerah dari Hasil-hasil PBB, BPHTB, PPh, dan SDA

| JENIS & RINCIAN BAGIAN DAERAH DAERAH | PUSAT |
|---|--------------|
| 1. Pajak Bumi dan Bangunan*) | 10% 90% |
| 2. Bea Perolehan Hak atas Tanah dan Bangunan*) 80% | 20% |
| 3. Pajak Penghasilan (PPh) Perorangan**) 20% | 80% |
| 4. SDA - Kehutanan - Iuran Hak Pengusahaan Hutan (IHPH) 80% (Propinsi 16%, Kabupaten/Kota penghasil 64%) | 20% |
| - Provisi Sumber Daya Hutan (PSDH) 80% (Prop 16%, Kab/Kot penghasil 32%, Kab/Kot lainnya 32%) | 20% |
| 5. SDA - Pertambangan Umum - Iuran Tetap (<i>Land Rent</i>) 80% (Propinsi 16%, Kabupaten/Kota penghasil 64%) - Iuran Eksplorasi dan Eksploitasi (<i>Royalty</i>) 80% (Prop 16%, Kab/Kot penghasil 32%, Kab/Kot lainnya 32%) | 20% |
| 6. SDA - Perikanan - Pungutan Pengusahaan Perikanan (PPP) dan 80% Pungutan Hasil Perikanan (PHP) (dibagikan merata ke seluruh Kab/Kot se Indonesia) | 20% |
| 7. SDA - Pertambangan Minyak***) (Prop 3%, Kab/Kot penghasil 6%, Kab/Kot lainnya 6%) | 85% 15% |
| 8. SDA - Gas Alam***) (Prop 6%, Kab/Kot penghasil 12%, Kab/Kot lainnya 12%) | 70% 30% |

Catatan:

- *) 10% bagian Pusat dari PBB dan 20% dari BPHTB itu akan dialokasikan kepada seluruh Kabupaten/Kota. Dari 10% bagian PBB untuk pusat, 6,5% dibagi rata ke kabupaten/kota sementara 3,5% untuk insentif pungut. Lalu, 90% bagian daerah itu terdiri dari 16,2% bagian propinsi dan 64,8% kabupaten, dengan 9% sisanya sebagai biaya pungut. Menyangkut BPHTB, 80% bagian daerah terinci atas 16% propinsi dan 64% kabupaten/kota.
- **) Dari bagian daerah yang 20% itu, 40% nya untuk propinsi dan 60% kabupaten/kota

| | | | | | |
|------------------|--------|----------|----------|--------|-------------|
| | | | | | 01. DI Aceh |
| 02. Sumut | 219,14 | 885,46 | 1.104,60 | 9,36 | |
| | 0,64 | 12,23 | 63,53 | 75,76 | |
| 03. Sumbar | 4,49 | 28,26 | 32,75 | 0,28 | |
| 04. Riau | 814,76 | 3.266,39 | 4.081,15 | | |
| | 34,58 | | | | |
| 05. Jambi | 13,48 | | 60,76 | 74,24 | |
| 06. Sumsel | 0,63 | 130,40 | 525,37 | 655,77 | |
| | 5,56 | | | | |
| 07. Bengkulu | 1,61 | 9,17 | 10,78 | 0,09 | |
| 08. Lampung | 66,44 | 147,74 | 214,18 | | |
| | 1,81 | | | | |
| 09. DKI Jakarta | 91,85 | ---- | | 91,85 | |
| | 0,78 | | | | |
| 10. Jabar | 68,32 | | 199,41 | | |
| | 267,73 | 2,27 | | | |
| 11. Jateng | 4,60 | 42,39 | 46,99 | | |
| | 0,40 | | | | |
| 12. DI Yogyo | 0,00 | 3,41 | 3,41 | 0,03 | |
| 13. Jatim | 21,29 | | 118,22 | | |
| | 1,18 | | | | |
| 14. Kalbar | 6,01 | 39,39 | 45,40 | | |
| | 0,38 | | | | |
| 15. Kalteng | 40,64 | 166,68 | 207,32 | | |
| | 1,76 | | | | |
| 16. Kalsel | 41,11 | | 171,97 | | |
| | 1,81 | | | | |
| 17. Kaltim | 918,21 | | 3.105,07 | | |
| | 34,08 | | | | |
| 18. Sulut | 1,97 | 11,29 | 13,26 | | |
| | 0,11 | | | | |
| 19. Sulteng | 18,19 | | 21,37 | 0,18 | |
| 20. Sulsel | 3,18 | 10,71 | 59,25 | 69,96 | |
| | 0,59 | | | | |
| 21. Sultra | 1,67 | 10,10 | 11,77 | | |
| | 0,10 | | | | |
| 22. Bali | 0,00 | 6,13 | 6,13 | 0,05 | |
| 23. NTB | 1,99 | 12,75 | 14,74 | 0,12 | |
| 24. NTT | 0,05 | 9,84 | 9,89 | 0,08 | |
| 25. Maluku | 1,46 | 9,28 | 10,74 | 0,09 | |
| 26. Irja | 51,41 | 228,65 | 280,06 | | 4 |
| | 2,37 | | | | |
| 27. Maluku Utara | 8,05 | 34,25 | 42,30 | 0,36 | |
| | 0,16 | 4,56 | 4,56 | 0,01 | |

Provinsi dan Kabupaten/Kota (Rp Miliar)

| Daerah | Provinsi | | Kab/Kota | | Total | |
|---------------------|-----------|----------|-----------|--------|-----------|----------|
| | PBB/BPHTB | PPh | PBB/BPHTB | PPh | PBB/BPHTB | PPh |
| 01. DI Aceh | 19,98 | 5,47 | 117,74 | 8,21 | 137,72 | 13,68 |
| 02. Sumut | | 46,81 | 30,38 | 187,24 | 45,58 | 234,05 |
| 03. Sumbar | 12,46 | 9,67 | 49,85 | 14,50 | 62,31 | 24,17 |
| 04. Riau | 57,32 | 51,88 | 229,29 | 77,81 | 286,61 | 129,69 |
| 05. Jambi | | 13,58 | 4,56 | 54,31 | 6,85 | 67,89 |
| 06. Sumsel | 24,76 | 19,04 | 99,07 | 28,57 | 123,83 | 47,61 |
| 07. Bengkulu | 4,34 | 1,94 | 17,34 | 2,91 | 21,68 | 4,85 |
| 08. Lampung | 13,64 | 7,73 | 54,57 | 11,60 | 68,21 | 19,33 |
| 09. DKI Jakarta | 781,05 | 1.446,96 | | -- | -- | 781,05 |
| 1.446,96 | | | | | | |
| 10. Jabar | | 101,38 | 111,30 | 405,53 | 173,51 | 506,91 |
| 11. Jateng | | 54,24 | 40,54 | 216,72 | 61,20 | 270,96 |
| 12. DI Yogyakarta | 8,42 | 7,85 | 33,67 | 11,78 | 42,09 | 19,63 |
| 13. Jatim | | 105,60 | 72,93 | 422,57 | 109,39 | 528,17 |
| 14. Kalbar | | 13,08 | 5,51 | 52,32 | 8,27 | 65,40 |
| 15. Kalteng | 16,71 | 3,78 | 66,84 | 6,38 | 83,55 | 10,16 |
| 16. Kalsel | | 17,87 | 9,23 | 71,45 | 13,84 | 89,32 |
| 17. Kaltim | | 46,32 | 40,62 | 185,28 | 61,41 | 231,60 |
| 18. Sulut | | 4,45 | 6,65 | 17,80 | 16,62 | 22,25 |
| 19. Sulteng | 5,73 | 3,20 | 22,92 | 4,81 | 28,65 | 8,01 |
| 20. Sulsel | | 27,60 | 15,91 | 110,41 | 23,86 | 138,01 |
| 21. Sultra | | 4,18 | 1,63 | 16,73 | 2,44 | 20,91 |
| 22. Bali | 14,43 | 12,80 | 57,73 | 18,59 | 71,96 | 31,39 |
| 23. NTB | 6,42 | 11,52 | 25,66 | 17,28 | 32,08 | 28,80 |
| 24. NTT | 8,98 | 3,30 | 35,91 | 4,94 | 44,89 | 8,24 |
| 25. Maluku | 5,17 | 2,21 | 20,68 | 1,64 | 25,85 | 3,85 |
| 26. Irja | 38,77 | 16,19 | 155,07 | 24,25 | 193,84 | 40,44 |
| 27. Maluku Utara | 3,25 | 1,12 | 12,98 | 1,68 | 16,23 | 2,80 |
| 28. Banten | 34,08 | 37,58 | 139,66 | 51,20 | 173,74 | 88,78 |
| 29. Bangka Belitung | | 4,89 | 2,76 | 19,56 | 4,14 | 24,45 |
| 30. Gorontalo | 1,90 | 0,00 | 7,61 | 1,10 | 9,51 | 1,10 |
| | | | | | 4.403,72 | 2.798,62 |
| | | | | | | 5 |